

Franchise Tax Board**SUMMARY ANALYSIS OF AMENDED BILL**Author: Burton Analyst: Gloria McConnell Bill Number: SB 445Related Bills: See Prior Analysis Telephone: 845-4336 Amended Date: 09/06/01Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Taxpayers' Bill of Rights/Proceedings Regarding Correct Tax Liability/Distribution of Public Writings

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO _____.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED March 26, 2001, STILL APPLIES.

OTHER - See comments below.

SUMMARY

This bill would:

- emphasize that tax proceedings are to be used to determine the taxpayer's correct tax liability.
- require the dissemination of certain written public records prior to the Franchise Tax Board (FTB) taking final action at its public meetings.

This bill also would make law changes relating to the Board of Equalization. These changes do not affect the department and are not discussed in this summary analysis.

SUMMARY OF AMENDMENTS

The September 6, 2001, amendments clarify that the dissemination of certain records prior to FTB taking final action at its public meetings must be made in three ways. Because these are merely clarifying amendments, FTB's previous analysis of the bill still applies.

LEGISLATIVE STAFF CONTACT

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Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input checked="" type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Legislative Director

Date

Christy Keith for Brian Putler 12/26/01